



Form
IT-40X

Revised 8/98
SF 44405

19____ Indiana Amended Individual Income Tax Return

If you are **not** filing for the calendar year January 1 through December 31, enter period from: _____ to: _____

Your First Name	Initial	Last Name	Social Security Number
If filing a joint return, Spouse's First Name	Initial	Last Name	Social Security Number
Present Address (Number and Street or Rural Route)			Foreign Country (if applicable)
City	State	Zip Code + 4	

Enter the **2-digit county code** numbers for the county where you lived and worked on January 1, 19____ (see instructions)

Taxpayer:

County where
you lived

County where
you worked

Spouse:

County where
you lived

County where
you worked

Attach a full explanation for filing amended return. Attach all state and federal forms and schedules supporting these changes

Part I - Income and Exemptions

	A As Shown on Original Return	B Amount of Change	C Correct Amount
1. Indiana Adjusted Gross Income	<input type="text"/>	<input type="text"/>	1 <input type="text"/>
2. Total Exemptions	<input type="text"/>	<input type="text"/>	2 <input type="text"/>

Part II - Tax Due

3. State Taxable Income: Line 1 minus Line 2	<input type="text"/>	<input type="text"/>	3 <input type="text"/>
4. State Adjusted Gross Income Tax: Line 3 by 3.4%(.034)	<input type="text"/>	<input type="text"/>	4 <input type="text"/>
5. County Income Tax: Complete Schedule CT-40	<input type="text"/>	<input type="text"/>	5 <input type="text"/>
6. Use Tax Due on out-of-state purchases	<input type="text"/>	<input type="text"/>	6 <input type="text"/>
7. Household Employment Tax: Attach Schedule H	<input type="text"/>	<input type="text"/>	7 <input type="text"/>
8. Estimated Tax applied to next year's account	<input type="text"/>	<input type="text"/>	8 <input type="text"/>
9. Penalty for Underpayment of Estimated Tax	<input type="text"/>	<input type="text"/>	9 <input type="text"/>
10. Total Tax Due: Add Lines 4 through 9.....	Total Tax		10 <input type="text"/>

Part III - Credits

11. Indiana State Tax Withheld	<input type="text"/>	<input type="text"/>	11 <input type="text"/>
12. Indiana County Tax Withheld	<input type="text"/>	<input type="text"/>	12 <input type="text"/>
13. Amount of Estimated Tax Paid	<input type="text"/>	<input type="text"/>	13 <input type="text"/>
14. Other Credits	<input type="text"/>	<input type="text"/>	14 <input type="text"/>
15. Amount Paid on Original Return			15 <input type="text"/>
16. Total Credits: Add Lines 11 through 15			16 <input type="text"/>
17. Amount Previously Refunded or requested before contribution to the Nongame Wildlife Fund			17 <input type="text"/>
18. Net Credits: Line 16 minus Line 17	Net Credits		18 <input type="text"/>

Part IV - Refund or Amount Due

19. Refund: If Line 18 is greater than Line 10, enter the difference here	Your Refund	19 <input type="text"/>
20. Amount Due: If Line 10 is greater than Line 18, enter the difference here		20 <input type="text"/>
21. Penalty (10% of Line 20)		21 <input type="text"/>
22. Interest (see instructions for the rate)		22 <input type="text"/>
23. Total Amount Due (see instruction page for information on how to make your payment)	Pay This Amount	23 <input type="text"/>

DD

Signatures are required on the following page

A Are you filing an amended federal return? Yes ☐ No ☐ If yes, attach a copy of your federal Form 1040X.

B You are filing this return as a: ☐ Resident

☐ Full-year nonresident. Enter state of residency

☐ Part-year Indiana resident from to
M M D D Y Y M M D D Y Y

Enter other state(s) of residency during the tax year

Authorization

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct. I also understand that if this is a joint return, any refund will be made payable to us jointly and each of us is liable for all taxes due under this return. I also give the Indiana Department of Revenue permission to confirm information that I have placed on this form and any attachments with the Social Security Administration. This consent includes my authorization for the Social Security Administration to release my social security number, name, and date of birth. I understand that information obtained under this section will remain confidential and will be used solely for Department of Revenue official purposes. This consent is in effect until such time as I withdraw my authorization.

I authorize the Department to discuss my return with my tax preparer. Yes ☐ No ☐

Your Signature Date

Spouse's Signature Date

Your Daytime Telephone Number
Spouse's Daytime Telephone Number

Preparer's name
Address
City
State Zip Code + 4

☐ Federal I.D. Number **OR** ☐ Social Security Number

Preparer's Daytime Telephone Number

Preparer's Signature Date



Enter in this box a detailed explanation of your changes. Attach supporting forms, schedules and other appropriate documentation, such as additional W-2 forms, corrected federal schedules, etc.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. Mail the completed return to: **Indiana Department of Revenue, 100 North Senate Avenue, Indianapolis, IN 46204-2253**

Keep a copy of your completed return and attachments for your records.

Instructions for Completing Form IT-40X

Who should file Form IT-40X

This form should be filed by all individuals needing to **amend an original Indiana individual income tax return**. You may **not change** from a joint to a single return after the due date of the original tax return has passed.

Additional Information

If you have any questions concerning the types of income included in the total income, what adjustments are allowable to total income, how to compute and claim various credits, etc., you should refer to the instructions for the individual income tax return for the year you are amending.

Attachments to the Return

You must provide a complete explanation of the changes to your previously filed return. Also attach a copy of your amended federal return, if one was filed, and any schedules and forms that support the changes listed in Column B.

If you are claiming a net operating loss deduction, you must attach Schedule IT-40NOL, available from the Department. You must also attach copies of the federal return and schedules for the loss

year. **Failure to submit a complete explanation and the appropriate state and federal schedules and forms could result in a delay in processing your claim.**

Column A - Enter the amount shown on your original return or previously amended return, or as last determined by the Department.

Column B - Enter the amount of change in the items reported on your original return.

Column C - Enter the correct amounts after taking into account the increases or decreases shown in Column B. If there are no changes, enter the same amount in Column A and Column C, leaving Column B blank.

Line 1 - Enter the amount of Indiana adjusted gross income (AGI) on line 1. Indiana AGI is equal to total income minus adjustments and Indiana deductions allowed on the Indiana individual income tax return. All changes reported on this line must be explained and proper verification supplied.

Indiana County 2-Digit Code Number Chart

Use the chart below to find the 2-digit county code number to fill in at the top of Form IT-40X. You will need to find the code number for the county(s) where you lived and worked on January 1. If you worked at home or were retired on January 1, enter the county number where you lived in both boxes. **Important:** If you worked outside Indiana on January 1, enter code # **00** unless you worked in any of the following states: Illinois, Kentucky, Michigan, Ohio, Pennsylvania or Wisconsin. See the 2-digit code numbers for those states in the box following Whitley County below.

2-Digit County Code Number

County		County		County		County		County	
#	Name	#	Name	#	Name	#	Name	#	Name
01	.... Adams	21	.... Fayette	41	.... Johnson	61	.... Parke	81	.... Union
02	.... Allen	22	.... Floyd	42	.... Knox	62	.... Perry	82	.... Vanderburgh
03	.... Bartholomew	23	.... Fountain	43	.... Kosciusko	63	.... Pike	83	.... Vermillion
04	.... Benton	24	.... Franklin	44	.... LaGrange	64	.... Porter	84	.... Vigo
05	.... Blackford	25	.... Fulton	45	.... Lake	65	.... Posey	85	.... Wabash
06	.... Boone	26	.... Gibson	46	.... LaPorte	66	.... Pulaski	86	.... Warren
07	.... Brown	27	.... Grant	47	.... Lawrence	67	.... Putnam	87	.... Warrick
08	.... Carroll	28	.... Greene	48	.... Madison	68	.... Randolph	88	.... Washington
09	.... Cass	29	.... Hamilton	49	.... Marion	69	.... Ripley	89	.... Wayne
10	.... Clark	30	.... Hancock	50	.... Marshall	70	.... Rush	90	.... Wells
11	.... Clay	31	.... Harrison	51	.... Martin	71	.... St. Joseph	91	.... White
12	.... Clinton	32	.... Hendricks	52	.... Miami	72	.... Scott	92	.... Whitley
13	.... Crawford	33	.... Henry	53	.... Monroe	73	.... Shelby	00 Out-of-State code except the following: 94 Illinois 95 Kentucky 96 Michigan 97 Ohio 98 Pennsylvania 99 Wisconsin	
14	.... Daviess	34	.... Howard	54	.... Montgomery	74	.... Spencer		
15	.... Dearborn	35	.... Huntington	55	.... Morgan	75	.... Starke		
16	.... Decatur	36	.... Jackson	56	.... Newton	76	.... Steuben		
17	.... DeKalb	37	.... Jasper	57	.... Noble	77	.... Sullivan		
18	.... Delaware	38	.... Jay	58	.... Ohio	78	.... Switzerland		
19	.... Dubois	39	.... Jefferson	59	.... Orange	79	.... Tippecanoe		
20	.... Elkhart	40	.... Jennings	60	.... Owen	80	.... Tipton		

Line 4 - Multiply the amount on Line 3 by the applicable rate.

Tax Years: *1988 - 1998

Rates: 3.4% (.034)

* If filing for years before 1988, contact the Department for the appropriate rates.

Line 8 - Estimated Tax Installment Carryover: This line cannot be changed unless the amended return is filed by the installment payment due date.

Line 9 - Penalty for the Underpayment of Estimated Tax: This penalty is based on the tax due by your original filing due date. Any increase or decrease in tax due will change the penalty amount, **unless** the change is due to a net operating loss carry back deduction. Attach Schedule IT-2210 to support any changes.

Line 15 - Amount Paid on Original Return: Enter the amount of previous payments for individual income tax paid on the original return.

Line 17 - Amount Previously Refunded or Requested: Enter the total of all previous refunds you have received or requested for the year in question. You must include the actual refund received or calculated before any contribution to the Indiana Nongame and Endangered Wildlife fund. This amount should be subtracted from your total credits (line 16) to arrive at your net credits (line 18).

Line 19 - Refund: Enter the amount of refund you are claiming. The processing of amended tax returns takes approximately 20 weeks. A claim for refund of withholding credits must be made within two years of the due date of the original return. A claim for refund of all other payments and refundable credits must be made within three years from the due date of the original return or the date of overpayment, whichever is later.

Lines 21 and 22 - Penalty and Interest: If this amended return is submitted after the due date for filing your original return, you must include penalty and interest from the due date. The penalty is 10% of the remittance due or \$5.00, whichever is greater. Interest rates are:

Tax Years:	1989-91	1992	1993-94	1995	1996-97
Yearly Rate:	10%	8%	7%	6%	7%
Monthly Rate:	.0083	.0067	.0058	.005	.0067

Contact the Department for the interest rate if filing for the 1998 tax year.

Discover® Card Payment: The *Amount You Owe* on Form IT-40X, line 23 may be paid by using the Discover® Card. If you choose to use this form of payment, fill out the coupon at the bottom of this page. Note that a handling fee based on the following chart will be charged by the Discover® Card Company on your monthly bill from them. **Do not** add this to the *Amount You Owe* when completing the credit card information.

<u>Amount of Tax Due</u>	<u>Handling Fee</u>
\$1.00 - \$500.00	\$4.00
\$500.01 - \$1,000.00	\$9.00
\$1,000.01 - \$2,000.00	\$16.00
\$2,000.01 - \$3,000.00	\$25.00
\$3,000.01 - and up	\$35.00

No payment is required if the amount is less than \$1.00. Make your check or money order payable to the Indiana Department of Revenue. Please put your social security number and the tax year the payment is for on your check or money order.

If you need assistance in completing this amended return, please call (317) 232-2240, or visit any of the district offices. **Mail the completed return to Indiana Department of Revenue, 100 North Senate Avenue, Indianapolis, IN 46204-2253.**

Cut Along The Dotted Line



Discover® Card Payment Coupon



Your first name and last name

Spouse's first name and last name (if filing a joint return)

Your Social Security Number

Spouse's Social Security Number

Discover® Card Payment Authorization

For Taxpayer's Information:

- Discover® will charge a handling fee based upon the amount of your payment, and you will be responsible for payment of this fee. See above for a chart of the fees.
- If your tax payment charge is denied, you will receive a notice from the Department of Revenue for the tax you owe. Penalty and interest may be included if applicable.

Instructions:

1. Complete all the information for the Discover® Card Authorization.
2. Enter the *amount you owe* from line 23 in "Tax Payment". Do not include the handling fee.

Discover® Card Number

6 0 1 1

Expiration Date

Month

Year

Tax Payment \$

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I understand that in addition to the tax payment amount indicated, there will be a handling fee based upon the amount of tax payment charged to my Discover® Card account.

► **Staple the completed coupon to the top left-hand side of Form IT-40X over the name and address area.**

Signature of authorized Discover® Card Member

